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FINANCING OF THE UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Report of the Fifth Committee

Rapporteur: Mr. Larbi DJACTA (Algeria)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 23 September 1994, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its forty-ninth session the item entitled "Financing of the United Nations Mission for the Referendum in Western Sahara" and to allocate it to the Fifth Committee.

2. For its consideration of the item, the Committee had before it the reports of the Secretary-General (A/49/559) and of the Advisory Committee on Administrative and Budgetary Questions (A/49/771).

3. The Fifth Committee considered the item at its 33rd and 37th meetings, on 16 and 22 December 1994. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/49/SR.33 and 37).

II. CONSIDERATION OF DRAFT DECISION A/C.5/49/L.21

4. At the 37th meeting, on 22 December, the representative of Ukraine introduced a draft decision entitled "Financing of the United Nations Mission for the Referendum in Western Sahara" (A/C.5/49/L.21), submitted by the Chairman.

5. At the same meeting, the Committee adopted draft decision A/C.5/49/L.21 without a vote (see para. 6).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

Financing of the United Nations Mission for the Referendum in Western Sahara

The General Assembly, having considered the report of the Secretary-General on the financing of the United Nations Mission for the Referendum in Western Sahara 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/ recalling its resolution 48/250 B of 23 June 1994, and pending its review of the updated reports of the Secretary-General 3/ and of the Advisory Committee, 4/ on the financing of the Mission:

(a) Decides to appropriate to the Special Account for the United Nations Mission for the Referendum in Western Sahara the additional amount of 2,670,350 United States dollars gross (7,850 dollars net credit) for the period ending 30 November 1994;

(b) Also decides that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph (a) above, their respective share in the Tax Equalization Fund of the additional estimated staff assessment income of 2,678,200 dollars approved for the period ending 30 November 1994;

(c) Further decides to authorize the Secretary-General to enter into commitments for the maintenance of the Mission in the amount of 6.4 million dollars gross (5,937,400 dollars net) for the period from 1 December 1994 to 31 January 1995;

(d) Decides, on an exceptional basis, to authorize the Secretary-General to enter into commitments for the month of January 1995 in the additional amount of 2.2 million dollars, subject to the decision of the Security Council on the deployment of the required staff for the acceleration of the work of the Identification Commission and the review by the Advisory Committee on Administrative and Budgetary Questions;

(e) Also decides to review this question at the resumed session of the General Assembly in February 1995;

1/ A/49/559.

2/ A/49/771.

3/ A/49/559/Add.1.

4/ A/49/___.

(f) Approves, on an exceptional basis, the special arrangements for the United Nations Mission for the Referendum in Western Sahara with regard to the application of article IV of the Financial Regulations of the United Nations, whereby appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Mission shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4, as set out in the annex to the present resolution.

ANNEX

Special arrangements with regard to the application of article IV of the Financial Regulations of the United Nations

1. At the end of the twelve-month period provided for in financial regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursement rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account for the United Nations Mission for the Referendum in Western Sahara until payment is effected.

2. Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which required claims have not yet been received shall remain valid for an additional period of four years following the end of the twelve-month period provided for in regulation 4.3.

3. Claims received during this four-year period shall be treated as provided under paragraph 1 of the present annex, if appropriate.

4. At the end of the additional four-year period, any unliquidated obligations shall be cancelled and the then remaining balance of any appropriations retained therefor shall be surrendered.